



**PUBLICATION 1346N-MeF**

**TAX YEAR 2009**

# **Modernized e-File Software Developer's Guide**

**For**

**Electronic Filers of  
Individual Income Tax Returns**

**BE SURE TO GET OTHER SOFTWARE DEVELOPER MATERIALS FROM OUR WEB SITE.** Visit our Web site for up-to-date information about the Nebraska e-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you with e-filing Nebraska returns for your clients. Go to "[For Software Developers](#)" on our Web site.

## TABLE OF CONTENTS

CHAPTER	TOPIC	PAGE
1.	INTRODUCTION.....	3
2.	CHANGES FOR TAX YEAR 2009 .....	4
3.	CONTACT PERSONNEL.....	6
4.	ACCEPTANCE AND PARTICIPATION .....	7
5.	DEVELOPER RESPONSIBILITIES .....	8
6.	SOFTWARE TESTING AND APPROVAL .....	9
7.	ACKNOWLEDGMENT SYSTEM .....	11
8.	GENERAL INFORMATION.....	12
	Signature Requirements	
	Payment and Refund Methods	
	Types of Filings Accepted	
	Handling Attachments	
	Edits and Verifications	
	Supported Forms	
	Electronic Filing Exclusions and Restrictions	
9.	SCHEMAS AND SPECIFICATIONS.....	15
10.	APPENDIX .....	16
	ELECTRONIC FILING CALENDAR.....	17

# **Chapter 1**

## **INTRODUCTION**

**This document pertains to modernized e-file (MeF) and is provided in addition to Nebraska Publication 1346N, which provides program specifications for the 'Legacy' Federal/State e-file program.**

The Nebraska Department of Revenue (Department) participates in the Federal/State e-file program in conjunction with the Internal Revenue Service. The Department accepts state individual income tax returns through the MeF. The MeF transmission method is a Web service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data is formatted using Extensible Markup Language (XML). The existing Federal/State e-file program (which will be referred to as 'Legacy' e-file in this document) is scheduled to end January 2012. As of that date, all software developers, transmitters, and states will have to process Federal/State transmissions on the MeF platform. Basic features of Nebraska's participation in this program include:

- All related MeF documentation and other information needed to participate in this program is available on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov). Under Electronic Services, click on '[For Software Developers](#)'. This page contains the current Nebraska Schema. (The version number is not referenced here due to the need to issue new versions without re-releasing this document.) Elsewhere on our site, you can access all Nebraska income tax forms and schedules. Also refer to the [Nebraska individual income tax booklet](#) for additional information.
- The IRS, in conjunction with participating states, intends to roll-out 1040 MeF using a three-phase strategy over three years. The Department intends to support all forms that can be filed as a portion of a Nebraska MeF electronic return in the first year of this phased-in approach.
- All software developers must test with the Department and receive approval prior to submitting live returns. Rules for testing by software developers are different from 'Legacy' e-file, and a separate test package is used.
- This publication provides the necessary information for capturing and formatting Nebraska income tax return information, including the taxpayers' associated federal return information. (All federal data is required whether the submission is linked or unlinked, including wage and income statements.)

## **Chapter 2**

# **CHANGES FOR TAX YEAR 2009**

The Department has made a number of mostly minor form changes this year to help prepare for the implementation of MeF. Fewer worksheets are being used in the tax booklet instructions and, where appropriate, these will now appear as additional lines and sub-lines in the instructions on the face of the form.

- For Form 1040N, this impacts Line 16, Minimum or Other Tax, and Line 20, Credit for Tax Paid to Another State.
- Form 2441N has been changed so that it computes the 1040N Line 32 amount on the form itself, without having to go to a worksheet inside the booklet.

The Department will continue to make various adjustments in our processing methodologies and form structures to improve performance in the MeF program.

Please be sure to see the “NE Schema Change Log – Individual” located on the Software Developers page of our Web site for a complete history of schema changes. Version 1.0 of this document (and all versions following) chronicles all changes since the version approved by TIGERS for production processing.

Other Nebraska income tax changes for tax year 2009 include:

- Nebraska Schedule I, Adjustments to Income, will add a new permissible adjustment for Line 59, Other Adjustments Decreasing Federal AGI. This will be for Build America Bonds. Interest on Build America Bonds issued by a Nebraska governmental jurisdiction remains tax exempt under Nebraska law.
- Nebraska Standard Deduction values are indexed to match federal values. For tax year 2009, new 'base' values are:
  - \$ 5,700 for single (Filing Status 1);
  - \$11,400 for married, filing jointly, (File Status 2) and qualified widow(er) (File Status 5);
  - \$ 5,700 for married, filing separately, (File Status 3); and
  - \$ 8,350 for head of household (File Status 4).

For tax year 2009, the additional standard deduction for elderly/blind is:

\$1,100 for married, filing jointly or married, filing separately, and qualified widow(er); and  
\$1,400 for single and head of household.

- The Nebraska Personal Exemption Credit (Form 1040N, Line 19) for tax year 2009 will be \$118 (up from \$113 per exemption from tax year 2008).
- Form 1040N will include a new checkbox to indicate when a direct deposit to the taxpayer's bank, or an Electronic Funds Withdrawal (EFW) from a taxpayer's bank, is classified as an

“international transaction.” Nebraska will not process International ACH Transaction (IAT) transactions for tax year 2009.

- Form 2441N has been changed and no longer exactly matches Federal Form 2441. Form 2441N, Line 9, which is not the same as the federal form, is the state percentage used in the calculation of the credit.
- Beginning January 1, 2010, any Electronic Return Originator (ERO) that prepares and files more than 250 individual income tax returns annually must file the returns electronically. Penalties may apply to tax preparers that do not file returns electronically as required. Additional tax programs may also be integrated into the e-file mandate in following years. The Department has developed procedures for implementing this mandate, such as a taxpayer opt-out form and a waiver of the penalty provisions in cases where a tax preparer would be unduly burdened by the e-file mandate for tax preparers. More detailed information about the Nebraska e-file mandate is available on the **Information for Software Developers** page of our Web site. If you have any questions, please contact Garner Girthoffer at [garner.girthoffer@nebraska.gov](mailto:garner.girthoffer@nebraska.gov). A copy of the statute is also available at [Neb. Rev. Stat. § 77-1784](#).
- Two new checkboxes have been added on Form 1040N, Line 36, and one checkbox has been eliminated.
  - The tax year 2008 checkbox was labeled “Form 2210N Prepared Indicator” and will no longer be used for that purpose. In its place, a new checkbox will be used to indicate when the taxpayer’s income fluctuated during the year, and their penalty is reduced or eliminated when calculated using the Annualized Income Installment Method. This checkbox will be Line 36-1.
  - Another new checkbox being placed on Form 1040N, Line 36, will be used to indicate when the taxpayer is certifying that more than 50% of the gross income shown on the return is income from a small business and that Adjusted Gross Income is less than \$500,000 (\$250,000 if married, filing separately). This checkbox will be Line 36-2.

## ***Chapter 3***

# **CONTACT PERSONNEL**

These e-mail addresses and phone numbers are for developer contacts only. This information should not be provided to taxpayers unless approved by the Department.

### **SPECIFICATIONS QUESTIONS & GENERAL COORDINATION**

General Program Administration:

[larry.chapman@nebraska.gov](mailto:larry.chapman@nebraska.gov)

Technical Development and Support:

[jim.johnson@nebraska.gov](mailto:jim.johnson@nebraska.gov)

### **TESTING QUESTIONS & COORDINATION**

[brian.catlin@nebraska.gov](mailto:brian.catlin@nebraska.gov)

### **OTHER CONTACT INFORMATION**

Nebraska Department of Revenue Fax: 402-471-5608

Internet Home Page: [www.revenue.ne.gov](http://www.revenue.ne.gov)

Software Developers Page: [www.revenue.ne.gov/electron/develop.html](http://www.revenue.ne.gov/electron/develop.html)

Department Regulations: <http://www.revenue.ne.gov/legal/regs/regs.html>

Department Rulings: <http://www.revenue.ne.gov/legal/rulings/inctax.html>

### **WRITTEN CORRESPONDENCE**

Nebraska Department of Revenue  
Electronic Filing Coordinator  
301 Centennial Mall South  
P.O. Box 94650  
Lincoln, NE 68509-4650

## ***Chapter 4***

# **ACCEPTANCE AND PARTICIPATION**

Nebraska does not require software developers to complete a registration; however, a MeF Software Developer Information Sheet must be completed and e-mailed to the Department prior to initiating testing. Instructions for e-mailing are near the top of the form. A separate information sheet should be completed for each product, and a separate Software License Number will be issued accordingly. You can download the MeF Software Developer Information Sheet from our Software Developers page at: <http://www.revenue.ne.gov/electron/develop.html>.

On page 2 of the MeF Software Developer Information Sheet, indicate the forms, schedules, worksheets, and other system capabilities your software supports. Remember that we allow tax preparers the option of e-filing returns even when certain lines on a Nebraska form need paper documentation.

## Chapter 5

# DEVELOPER RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to the release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone or e-mail. If, after a reasonable time, these errors are not corrected, the Department has the option to no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, even if the software has been previously approved.

General guidelines for software developers include:

- All software developers must comply with the requirements and specifications set forth in IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, as well as those outlined in this document.
- Software developers must successfully complete testing with the Department prior to submitting live returns. Returns without a valid Nebraska Software ID Number will be rejected. Approved software should verify filing data and detect errors to prevent transmission of incomplete, inaccurate, or invalid return data.
- Developers must format Nebraska returns to meet schema requirements. Any forms, schedules, or worksheets that fail front-end validations of Business Rules with a Severity equal to 'Reject' will cause the entire return to be rejected.
- All federal and state tax information must be kept confidential in accordance with federal and state rules, regulations, and statutes.
- Software developers are required to correct any software errors which may go undetected in the testing phase or that occur after production begins. Developers must be willing to work with the Department to resolve any processing issues that arise. If software providers need to re-release corrected software, it should be done in a timely manner with notification to all users.
- Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS Acknowledgment will be considered the filing date for a Nebraska return. Transmitters must provide the Nebraska Acknowledgment to the ERO in a timely manner. The state acknowledgment should be received by the ERO before considering the state return received.
- The Department will accept electronically filed Nebraska returns which have been submitted to the IRS through the IRS extension period. Any returns not re-transmitted and accepted before the IRS system is closed must be filed as paper documents.



## **Chapter 6**

# **SOFTWARE TESTING AND APPROVAL**

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the Department. The test scenarios provided in the test package are used for both professional preparer software and home filing software.

The Department test package can be accessed from the Software Developers page on our Web site. It contains the XML forms-based schemas, PDF copies of state test returns, and scenarios with special test conditions. Nebraska Business Rules are defined for each field or data element within the schema set and available on our Web site. Developers must closely follow the requirements for each field to insure proper data formatting. Please refer to the test package for more details about the testing process.

### **GENERAL GUIDELINES FOR TESTING**

- The primary ATS testing period will begin after the start of federal testing. The IRS instructs that:
  - Transmitters should test federal scenarios before attempting to test with states.
  - Federal and state returns may be filed through IFA or A2A. States must retrieve state returns through A2A.
- Developers will be assigned a production Software License Number upon notification to the Department that they wish to begin testing. Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska MeF return.
- The Department will accept test returns at any time; however, the primary testing period will conclude with the start of live transmissions, which is tentatively scheduled to be February 15, 2010. Testing after the primary testing period must be scheduled with the Department's Testing Coordinator.
- The MeF testing system is subject to IRS availability and dates are subject to change.
- The Department will allow testing prior to completion of federal testing; however, we will not officially approve software until federal approval is obtained.
- The Department reserves the right to require software developers to re-test their products if the situation warrants.
- The Nebraska Test Package contains a set of core test return scenarios and additional optional test return scenarios. None of the state tests are part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions. Test returns include all the Nebraska forms and schedules that are accepted for electronic filing through 1040 MeF. You may select as many tests as are needed from the non-core group of scenarios to test the forms

you support. All of the core scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.

- Software developers who support “unlinked (State-Only)” filing are required to submit all returns as linked returns unless otherwise specified in the Department's test package. Software developers who do not support unlinked filing must transmit all returns as linked returns.
- Nebraska does not require software to support all forms or schedules, nor for all occurrences of a particular form or schedule. Indicate all limitations to your software package on your MeF Software Developer Information sheet before testing begins. If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported options will show as errors on your test results and these can be reviewed with the Department's Testing Coordinator when all other errors have been eliminated.
- The Department does not require PDF attachments for tax year 2009 so none are included in the test returns.
- The Department strongly recommends each return be run against a parser prior to being transmitted. The Department will run each return against a parser as part of the testing process. The XML data received will be compared to an answer file, which is designed to comply with all Nebraska Business Rules and expected results. The IRS will extend ATS testing for the 1040 program to include full end-to-end testing for the Federal/State 1040 program. This will include receipt of linked and unlinked Nebraska submissions from the transmitters, making the submissions available to the state via Web services, receiving acknowledgments from the state via Web services, and making state acknowledgments available to transmitters.

**NOTE: Because we are still in initial development, for tax year 2009 only, the Department may not be able to report test results through the Nebraska Acknowledgment. Instead, testing results will be reported via e-mail. All detected errors will be e-mailed to the contact person listed on the MeF Software Developer Information Sheet. Contact our Testing Coordinator if you have questions about the testing process.** The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center.

- Once all test records have passed testing, the federal XML filing data will be given a visual comparison.
- Upon approval, an e-mail will be sent to the contact person listed on the Software Developer Information Sheet.

## ***Chapter 7***

# **ACKNOWLEDGMENT SYSTEM**

The IRS will host both federal and state acknowledgments for retrieval by transmitters (single point acknowledgments). Nebraska will create the state acknowledgments, and transmit them to IRS via Web services. The Nebraska Acknowledgment will be in two parts:

1. A simple “receipt” will be returned for each return submission to indicate that the submission was received apparently intact, with no communication protocol errors. The receipt will not indicate whether the return is accepted or rejected; and
2. The full Nebraska Acknowledgment will then indicate whether the return submission is accepted or rejected by the state. Nebraska requires that the XML is valid, and that the return meets all Business Rules before an Accepted Acknowledgment is created.

Once a return submission is accepted, any further processing errors will be handled within the Department’s processing systems, outside the e-file process. Acknowledgments will be created and transmitted to the IRS within two business days of receipt of the return submission. Both receipts and acknowledgments will be in XML format, following schemas provided by the IRS.

Nebraska will support the use of “Alerts” in state acknowledgments. Alerts are issues that need to be brought to the attention of the transmitter, ERO, or taxpayer but do not result in the return being rejected. If a return contains a Reject and also has an Alert, the problem(s) that caused the rejection must be corrected. Most Alerts are not problems in the return data. Alerts are used to provide warnings that a return may be held in processing, and additional instructions, such as when a form or document must be mailed to the Department.

## ***Chapter 8***

# **GENERAL INFORMATION**

### **SIGNATURE REQUIREMENT**

For tax preparer-ERO returns, Nebraska requires the federal PIN provided in the federal XML return as the signature. Unlinked tax preparer returns should contain a PIN if one is available. The only exception is when no federal return was filed using that software. In these exception cases, the act of e-filing serves as a signature. Resubmitted rejected unlinked returns and unlinked returns where the “piggy-back” state return was for another state should contain the federal PIN. For online returns, PINs are accepted, but no PIN is required.

### **PAYMENT AND REFUND METHODS**

Electronic banking refers to refunds deposited by direct deposit or balances due withdrawn by EFW or through the Department's E-pay system. While the MeF system will allow multiple bank accounts to be designated for direct deposits and EFWs, the Department will not support this feature in the first phase of the program.

The taxpayer will be able to include payment authorization for a Nebraska balance due return, or deposit information for a Nebraska refund return within the XML state submission. The IRS treats this information solely as pass-through data to the state and does not process state financial data in any way.

The Department will not process banking requests when the Form 1040N International ACH Transaction (IAT) checkbox is checked. The ERO (or their software) is required to ask the taxpayer if the banking institution that has been designated is located outside of the United States. Refunds that are requested to be paid by direct deposit, and whose ultimate destination is to a bank outside of the U.S., will be converted to a paper check and mailed to the address on record. EFWs that request a debit from a bank located outside of the U.S. will be cancelled, and the taxpayer will be notified that he or she must remit the tax through another method.

### **TYPES OF FILINGS ACCEPTED**

Returns can be submitted with a federal return and a state return attached, (a “linked” submission), or as a state-only return, (“unlinked” submission). Each return, linked or unlinked, must be in a separate submission. Multiple submissions may be contained in a single message payload.

If the federal return is transmitted via MeF, so must the Nebraska return. Likewise, if the federal return is transmitted via EMS, so should the state. This means that any developer, who does not support Nebraska in MeF, must transmit linked Federal/State returns to the IRS in the Legacy format.

### **HANDLING ATTACHMENTS**

For tax year 2009, Nebraska does not support binary attachments, such as PDF documents. It is our intent to support binary attachments in future years; however, no determination has yet been made as to when this policy will change. The Department will work individually with software developers to determine when and if they will support binary attachments.

## EDITS AND VERIFICATIONS

This publication should be used in conjunction with the Nebraska 1040 Modernized E-file Business Rules, and other general e-file documentation also available on the **Information for Software Developers** page of our Web site. Business rules are applied to each form individually, and also between forms.

Within the XML submission, data elements should only be sent if they contain data. In some cases, data elements may be required, even if calculated to equal zero. All money fields should be reported as whole dollars.

Nebraska will perform “consistency checks” between corresponding data fields in a federal form and the state submission. Consistency checks (or edits) are exact comparisons of a single line on a Nebraska form to a single line on a federal form, and require no math. They require an exact match (no tolerances). If a Nebraska return is found to be inconsistent with the federal return based on these edits, a full Nebraska Acknowledgment containing a Reject Code will be returned to the Transmitter.

Fields that are tested for federal consistency include:

- Form 1040N – Number of Federal Exemptions: Compared to corresponding 1040 or 1040A lines. (No comparison is done if it is a Form 1040EZ).
- Form 1040N – Adjusted Gross Income: Compared to corresponding 1040, 1040A, or 1040EZ line.
- Form 1040N – Total Itemized Deductions: Compared to corresponding Federal Schedule A, Line 28.
- Form 1040N, Line 8 – State and Local Income Taxes: Compared to Federal Schedule A, Line 5 (income tax amount only, no sales tax).
- Form 1040N, Line 98 – Federal EIC Claimed: Compared to 1040, Line 64a; 1040A, Line 41a; or 1040EZ, Line 9a.

Nebraska will perform additional edits which may result in a Reject Code issued with the full Nebraska Acknowledgment. These are defined in the Nebraska Form-Specific Business Rules spreadsheet.

## SUPPORTED FORMS

Nebraska MeF will support the following forms for tax year 2009:

Form Name	Form Title
Form 1040N	Nebraska Individual Income Tax Return (base form)
Schedule I	Nebraska Adjustments to Income
Schedule II	Credit for Tax Paid to Another State
Schedule III	Computation of Nebraska Tax for Nonresidents and Partial-Year Residents
Form 14N	Statement of Nebraska Income Tax Withheld for Nonresident Individual
Form 1099 BFC	Certificate of Nebraska Tax Credit for Beginning Farmer Credit
Form 1099NTC	Statement of Nebraska Tax Credit for Community Development Assistance Act Contribution
Form 1310N	Statement of Person Claiming Refund Due a Deceased Taxpayer
Form 2210N	Individual Underpayment of Estimated Tax

<b>Form Name</b>	<b>Form Title</b>
Form 2441N	Nebraska Child and Dependent Care Expenses
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2005
Form 4797N	Special Capital Gains/Extraordinary Dividend Election and Computation
Nebraska Advantage Act Application	Nebraska Advantage Microenterprise Tax Credit Act Application, Part 3
Form CDN	Nebraska Community Development Assistance Act Credit Computation
Form NFC	Statement of Nebraska Financial Institution Tax Credit
Form NOL	Nebraska Net Operating Loss Worksheet
Form RRB-1099	Payments by the Railroad Retirement Board
Form RRB-1099R	Annuities or Pensions by the Railroad Retirement Board
Form 3800N Research and Development Worksheet	Research and Development Credit Worksheet for Tax Year 2007 and After
Form 3800N Worksheet	Nebraska Renewable Energy Tax Credit Worksheet

Returns can be e-filed even when some forms cannot be filed electronically. In these cases, documents that are required to complete the return can be mailed to the Department using Form 8453N as a cover sheet. The exception to this is Form 1040N, which must be part of the e-filed return. Other than Form 1040N, forms and other documents in the list above can be mailed, as well as the following:

- Form 1099-MISC (if not a part of the federal return, and it shows Nebraska withholding);
- Form 1310N related documentation; and
  - If filing as a personal representative, attach proof of appointment.
  - All other persons, attach proof of death.
- Statement for Nebraska Endowment Tax Credit.

The forms and documents listed above must be mailed to the Department using Nebraska Form 8453N as a cover sheet. Form 8453N will contain checkboxes to identify which forms are attached.

## **ELECTRONIC FILING EXCLUSIONS AND RESTRICTIONS**

- For tax year 2009, amended returns cannot be submitted electronically. If the ERO or taxpayer wishes to make any changes after the return has been acknowledged as Accepted by the state, the taxpayer must file an amended return, Nebraska Form 1040XN, via paper.
- For tax year 2009, the Department will accept only current calendar-year returns. In future years, fiscal-year returns and prior-year returns will be accepted; however, some additional restrictions may still apply.
- The Financial Transaction schema is restricted to allow only one transaction using one bank account. Nebraska does not support the scheduling of estimated payments through the Financial Transaction. Nebraska supports a separate EFT debit payment option through the Department's E-pay program where taxpayers can initiate state tax payments, including estimated payments. The Department encourages EROs and online software developers to direct clients to the E-pay system, accessible from the home page on our Web site.

During subsequent years of the phase-in of MeF, it is the intent of the Department that these and other restrictions will be removed.

# SCHEMAS AND SPECIFICATIONS

The packaging of XM data and transmission payload must be in the proper format. Each submission should be in a separate file, and contain a Nebraska return, a copy of the federal return (whether linked or unlinked), and wage and income statements.

- ## SCHEMA CONTENTS

15

# ***Chapter 10***

## **APPENDIX**

### **ADDITIONAL DEVELOPER DOCUMENTATION**

The computation of the Nebraska return requires other information that is provided on our Web site and is not included in this document. This information is located on our Software Developer page:

- Nebraska Tax Table;
- Miscellaneous Tables (for computing Nebraska tax);
- Standard Deduction Worksheet;
- Nebraska Public High School District Codes;
- Form 8453N; and
- Form 1040N-V.

### **OTHER RELATED INFORMATION**

- Nebraska Statutes, Regulations, Rulings, and Information Guides can be accessed on our Web site at <http://www.revenue.ne.gov/electron/develop.html>.



# ***Nebraska e-file*** **ELECTRONIC FILING CALENDAR**

**For Tax Period January 1, 2009, through December 31, 2009**

Begin Software Developer ATS Testing ..... (To be announced)

- For Tax Year 2009, Nebraska will begin testing and approving software developers upon approval of our XML Schemas and release of our Publication 1436N-MeF Test Package. The Department will work with individual software developers to approve their MeF products upon completion of traditional "Legacy" E-file testing. EROs are encouraged to contact their software provider to determine if the MeF option will be supported for Nebraska.
- Nebraska software developers must be approved by the IRS before final approval with the state.

Begin Transmitting Returns to IRS/Nebraska Department of Revenue ..... (Targeted) February 17, 2010

Last Date for Timely-Filed Returns..... April 15, 2010

Last Re-transmission of Rejected Timely-Filed Returns ..... (Determined by IRS)

Last Date for Returns Filed under Extension ..... October 15, 2010

Last Re-transmission of Rejected Returns Filed under Extension..... (Determined by IRS)